



Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Region V(Bicol)  
**SCHOOLS DIVISION OFFICE OF CATANDUANES**  
Virac, Catanduanes

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**EASED**

Division of Catanduanes  
SECTION

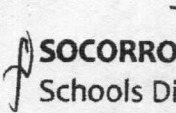
DATE: JUL 12 2019

Time: 11:50 AM

Initial/Signature: N

**MEMORANDUM**

**TO :** Public Schools District Supervisors  
Elementary and Secondary School Heads  
Adopt-A-School Program Coordinators  
School Property Custodian  
All Others Concerned

**FROM :**  **SOCORRO V. DELA ROSA, CESO V**  
Schools Division Superintendent

**SUBJECT :** REMINDER ON THE VALUATION OF DONATIONS AND PROPER  
RECORDING OF DONATED PROPERTY, PLANT, AND EQUIPMENT  
FROM PRIVATE PARTNERS

**DATE :** July 11, 2019

1. This Office reminds the field on the guidelines on the valuation of donations and proper recording of donated property, plant, and equipment from private partners provided in the enclosed Memorandum OU-LAPP No. 421, s. 2019 and DepEd Order No. 24, s. 2016 re: Guidelines on Accepting Donations and on Processing Applications for the Availment of Tax Incentives by Private Donor-Partners supporting the K to 12 program.
2. All School Heads are also requested to submit by quarter a copy of all Memorandum of Agreements (MOA), Deed of Donation (DOD) and Deed of Acceptance (DOA) of all donations received by the school.
3. For your inquiries, you may contact Marife B. Brequillo, Division Adopt-A-School Program Focal Person at 09394513915 and/or Cristina T. Barrameda, Administrative Officer IV, Supply Officer.
4. For your information and strict compliance.



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON**  
**DEPARTMENT OF EDUCATION**  
DepED Complex, Meralco Ave., Pasig City

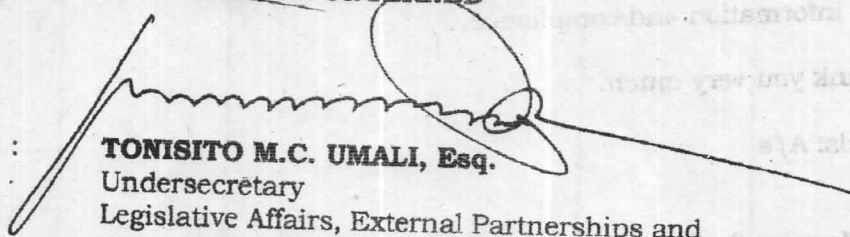


**Tanggapan ng Pangalawang Kalihim**  
*Office of the Undersecretary*  
Legislative Affairs, External Partnerships,  
and Project Management Service

**EXTERNAL PARTNERSHIPS SERVICE**  
Direct Line: (+632) 638-8637  
Telefax: (+632) 638-8639  
Email Address: externalpartnerships@deped.gov.ph

**MEMORANDUM**  
OU-LAPP No. 421, s. 2019

**TO :** ALL REGIONAL DIRECTORS  
ALL SCHOOLS DIVISION SUPERINTENDENTS  
ALL PUBLIC SCHOOL HEADS  
ALL OTHERS CONCERNED

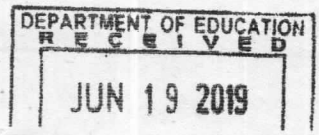
**FROM :**   
TONISITO M.C. UMALI, Esq.  
Undersecretary  
Legislative Affairs, External Partnerships and  
Project Management Service

**SUBJECT :** REMINDER ON THE VALUATION OF DONATIONS  
AND PROPER RECORDING OF DONATED PROPERTY,  
PLANT AND EQUIPMENT FROM PRIVATE PARTNERS

**DATE :** June 11, 2019

1. The Department of Education (DepEd) through the External Partnerships Service (EPS) would like to remind all offices concerned receiving donations from private partners, through the regional offices, division offices and schools, the following applicable rules on the valuation of contributions or donations of private partners to DepEd and the proper recording of the donated items categorized as Property, Plant and Equipment:
  - 1.1 Item VII of the enclosure to DepEd Order No. 24, s. 2016 entitled *Guidelines on Accepting Donations and on Processing Applications for the Availment of Tax Incentives by Private Donor-Partners Supporting the K to 12 Program* (Annex 1), provides the Valuation of Assistance/Contribution or Donation and the formula of computation for the value to be reflected in the Deed of Donation and in the records of donated goods and services.
  - 1.2 DepEd Order No. 82, s. 2011 entitled *Guidelines on the Proper Recording of all Donated Properties* (Annex 2) specifies the requirements for booking up the donations made to DepEd.

The document required to support the recording in the book of accounts is as follows:





- 1.2.1 Inventory Custodian Slip (ICS) (Annex 3) for donated properties with value below P15,000.00
- 1.2.2 Property Acknowledgment Receipt (PAR) (Annex 4) for donated properties above P15,000.00

2. All aforementioned offices concerned are likewise expected to comply with all other laws, accounting rules, regulations, and issuances, such as but not limited to the "DepEd's Handbook on Property and Supply Management (2013 Edition)," that may contain other applicable provisions on the acceptance of donations from public and private partners and its proper recording, as assets of the concerned donee DepEd office.

3. You are likewise reminded that all donated properties generated for Brigada Eskwela and under the Adopt-a-School Program shall be recorded in compliance with aforementioned DOs and rules.

For information and compliance.

Thank you very much.

Encls: A/s

Cc: Annalyn Sevilla  
*Undersecretary, Finance Service*

Atty. Josephine Maribojoc  
*Assistant Secretary*  
*OIC-Office of the Undersecretary for Legal Affairs*

Ramon Fiel Abcede  
*Director IV*  
*OIC-Office of the Assistant Secretary for Finance Service*

